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Return of Organization Exempt from Income Tax

2002

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning 2002, and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

Please use IRS label or print or type. See specific instructions.
UNITED POULTRY CONCERNS, INC
P O BOX 150
MACHIPONGO, VA 23405

D Employer Identification Number
52-1705678

E Telephone number
757 678 7875

F Accounting method Cash Accrual
 Other (specify) _____

G Web site: UPC-ONLINE.ORG

J Organization type (check only one) 501(c) 3 (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **145,528.**

H and I are not applicable to section 527 organizations
H (a) Is this a group return for affiliates? Yes No
H (b) If 'Yes,' enter number of affiliates _____
H (c) Are all affiliates included? Yes No
 (If 'No' attach a list. See instructions.)
H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No
J Enter 4-digit GEN _____
M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See instructions)

SCANNED DEC 16 2003	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	140,904.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ <u>140,904</u> noncash \$ _____)	1d		140,904	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		842	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		850.	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe _____)	7				
RECEIVED NOV 2 2003 GIBEN, UT	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b	Less cost or other basis and sales expenses	8a			
	c	Gain or (loss) (attach schedule)	8b			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
8d						
9	Special events and activities (attach schedule)					
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b	Less direct expenses other than fundraising expenses	9b				
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a	Gross sales of inventory, less returns and allowances	10a	2,932.			
b	Less cost of goods sold	10b	3,821.			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			-889.	
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			141,707.	
SUMMARY	13	Program services (from line 44, column (B))	13		89,655	
	14	Management and general (from line 44, column (C))	14		5,488.	
	15	Fundraising (from line 44, column (D))	15		22,590.	
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17		117,733.	
THROUGH	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		23,974.	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		150,669	
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		-34	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		174,609.	

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) SEE STM 3 (cash \$ 3,000 non cash \$)	3,000	3,000		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	9,720.	7,776.	972.	972
26	Other salaries and wages	7,163.	5,731	716	716.
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	1,140.	912.	114	114
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies				
34	Telephone	5,413.	4,331	541.	541.
35	Postage and shipping	15,924	5,574.	796	9,554
36	Occupancy	5,261.	4,733	264.	264.
37	Equipment rental and maintenance				
38	Printing and publications	25,044.	15,026.		10,018.
39	Travel	6,350	6,350		
40	Conferences, conventions, and meetings				
41	Interest	2,550	2,294	128	128
42	Depreciation, depletion, etc (attach schedule)	2,726.	2,454	136.	136.
43	Other expenses not covered above (itemize)				
a	FEED, SUPPLIES & VETER	9,956.	9,956		
b	MEDIA & PROMOTION	13,200	13,200		
c	MISCELLANEOUS	2,930.	2,636.	147	147.
d	PROF FEES & CONSULTANTS	7,356	5,682	1,674	
e					
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	117,733	89,655.	5,488	22,590.

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to program services \$ _____, (iii) the amount allocated to management and general \$ _____, and (iv) the amount allocated to fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? <u>SEE STATEMENT 4</u>	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>SEE STATEMENT 5</u> ----- ----- (Grants and allocations \$ 3,000)	89,655
b ----- ----- (Grants and allocations \$)	
c ----- ----- (Grants and allocations \$)	
d ----- ----- (Grants and allocations \$)	
e Other program services. (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	89,655.

Part IV Balance Sheets (See Instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	52,131.	45	38,246.
	46 Savings and temporary cash investments	13,990.	46	14,122.
	47 a Accounts receivable	47 a		
	b Less allowance for doubtful accounts	47 b	47 c	
	48 a Pledges receivable	48 a		
	b Less allowance for doubtful accounts	48 b	48 c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51 a Other notes & loans receivable (attach sch)	51 a		
	b Less allowance for doubtful accounts	51 b	51 c	
	52 Inventories for sale or use	7,700.	52	7,700.
	53 Prepaid expenses and deferred charges		53	
	54 Investments – securities (attach schedule) SEE ST 6 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	13,824.	54	32,115.
	55 a Investments – land, buildings, & equipment basis	55 a		
	b Less accumulated depreciation (attach schedule)	55 b	55 c	
56 Investments – other (attach schedule) SEE STMT 7		56	19,963.	
57 a Land, buildings, and equipment basis	57 a 113,780.			
b Less accumulated depreciation (attach schedule) STATEMENT 8	57 b 13,836.	98,995	57 c 99,944	
58 Other assets (describe ▶ _____)	2,367.	58		
59 Total assets (add lines 45 through 58) (must equal line 74)	189,007.	59	212,090.	
LIABILITIES	60 Accounts payable and accrued expenses	8,118.	60	8,879
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64 a Tax exempt bond liabilities (attach schedule)		64 a	
	b Mortgages and other notes payable (attach schedule) SEE STATEMENT 9	30,220.	64 b	28,602.
	65 Other liabilities (describe ▶ _____)		65	
66 Total liabilities (add lines 60 through 65)	38,338.	66	37,481	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	140,669	67	161,737.
	68 Temporarily restricted	10,000.	68	12,872.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	150,669	73	174,609.
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	189,007	74	212,090.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions)

a	Total revenue, gains, and other support per audited financial statements	a	145,494.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$ -34.		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	SEE STM 10 \$ 3,821.		
	Add amounts on lines (1) through (4)	b	3,787
c	Line a minus line b	c	141,707.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	141,707.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	121,554
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	SEE STMT 11 \$ 3,821.		
	Add amounts on lines (1) through (4)	b	3,821.
c	Line a minus line b	c	117,733.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	117,733

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
DR. KAREN DAVIS P O BOX 150 MACHIPONGO, VA 23405	PRESIDENT 40	9,720.	0.	0.
JOAN HOLTGRAVER 9810 ROSENSTEEL AVE. SILVER SPRING, MD 20910-1151	TREASURER 3	0	0.	0
DR. GEORGE ALLAN CATE 6200 WESTCHESTER PARK DRIVE COLLEGE PARK, MD 20740	VICE PRESIDENT 1	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If 'Yes,' attach schedule - see instructions

Part VI Other Information (See instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?		X
	b If 'Yes,' enter the name of the organization <u>N/A</u>		
	and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	0.
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
	b If 'Yes,' you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		N/A
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
	c Dues, assessments, and similar amounts from members	85c	N/A
	d Section 162(e) lobbying and political expenditures	85d	N/A
	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A
	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A
	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0.</u> , section 4912 <u>0</u> , section 4955 <u>0</u> .		
89b	b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>VIRGINIA</u>		
90b	b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	2
91	The books are in care of <u>JOAN HOLTGRAVER</u> Telephone number <u>301 588 6225</u> Located at <u>9810 ROSENSTEEL AVE., SILVER SPRING, MD</u> ZIP + 4 <u>20910-1151</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>N/A</u>	92	N/A

Part VII Analysis of Income-Producing Activities (See instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ROYALTIES	511190	842.			
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	850	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					-889.
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		842		850	-889.
105 Total (add line 104, columns (B), (D), and (E))					803

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
102	SALES OF EDUCATIONAL MATERIALS AND CLOTHING ASSOCIATED WITH UPC AND THEIR ACTIVITIES INCREASE PUBLIC AWARENESS AND PROMOTE IMPROVED QUALITY OF LIFE FOR POULTRY

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: Helen E. Davis Date: October 14, 2003

Type or print name and title: PRESIDENT

Paid Preparer's Use Only

Preparer's signature: Sandeep Sagar, CPA Date: 10/14/03

Check if self-employed:

Preparer's SSN or PTIN (see General Instruction W): 219-04-2114

Firm's name (or yours if self-employed): SAGGAR, LIPPMAN & ROSENBERG, PC

Address and ZIP + 4: ONE CHURCH STREET, SUITE 204
ROCKVILLE, MD 20850

EIN: 02-0648923

Phone no: 301 738-9040

SCHEDULE A
(Form 990 or 990-EZ)

**Organization Exempt Under
Section 501(c)(3)**

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

2002

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

UNITED POULTRY CONCERNS, INC.

Employer identification number

52-1705678

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 ▶ 0				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶ 0		

Part III. Statements About Activities (See instructions)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If Yes, enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p>2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)</p> <p>a Sale, exchange, or leasing of property?</p>		X
<p>b Lending of money or other extension of credit?</p>		X
<p>c Furnishing of goods, services, or facilities?</p>		X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p style="text-align: center;">SEE FORM 990, PART V</p>	X	
<p>e Transfer of any part of its income or assets?</p>		X
<p>3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below.)</p>		X
<p>4 Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments</p>		

Part IV. Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	130,960.	117,984	123,253.	120,202	492,399
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	539.		1,120.	2,745	4,404
19 Net income from unrelated business activities not included in line 18			-2,803	2,029.	-774.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	131,499.	117,984.	121,570	124,976	496,029.
24 Line 23 minus line 17	131,499	117,984.	121,570.	124,976.	496,029
25 Enter 1% of line 23	1,315.	1,180.	1,216	1,250.	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24		26a	9,921
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts			26b	
c Total support for section 509(a)(1) test. Enter line 24, column (e)			26c	496,029
d Add: Amounts from column (e) for lines 18 <u>4,404.</u> 19 <u>-774.</u>			26d	3,630
	22 _____ 26b _____		26e	492,399
e Public support (line 26c minus line 26d total)			26f	99.27%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				

27 Organizations described on line 12: N/A				
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year	(2001) _____	(2000) _____	(1999) _____	(1998) _____
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year	(2001) _____	(2000) _____	(1999) _____	(1998) _____
c Add: Amounts from column (e) for lines 15 _____ 16 _____			27c	
	17 _____ 20 _____	21 _____	27d	
d Add: Line 27a total _____ and line 27b total _____			27e	
e Public support (line 27c total minus line 27d total)			27f	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)			27g	%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))			27h	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement) ----- ----- -----		
32	Does the organization maintain the following		
	a Records indicating the racial composition of the student body, faculty, and administrative staff?		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
	d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
33	Does the organization discriminate by race in any way with respect to		
	a Students' rights or privileges?		
	b Admissions policies?		
	c Employment of faculty or administrative staff?		
	d Scholarships or other financial assistance?		
	e Educational policies?		
	f Use of facilities?		
	g Athletic programs?		
	h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
	b Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check a if the organization belongs to an affiliated group Check b if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table – If the amount on line 40 is – The lobbying nontaxable amount is – Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	
Caution If there is an amount on either line 43 or line 44, you must file Form 4720		

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Depreciation and Amortization
(Including Information on Listed Property)
▶ See separate instructions
▶ Attach to your tax return

Name(s) shown on return
UNITED POULTRY CONCERNS, INC.

Identifying number
52-1705678

Business or activity to which this form relates

FORM 990

Part I Election To Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	\$24,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	2,180
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,403	5	H7	200DB	481
c 7-year property		418	7	H7	200DB	60
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	10/92	854	39 yrs	MM	S/L	5
				MM	S/L	

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	2,726
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

UNITED POULTRY CONCERNS, INC.

52-1705678

STATEMENT 1
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

SALES	\$ 2,932.
GROSS SALES	\$ 2,932.
LESS RETURNS & ALLOWANCES	0.
NET SALES	\$ 2,932.
LESS COST OF GOODS SOLD	3,821
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ -889</u>

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

UNREALIZED LOSSES - SECURITIES	\$ -34.
TOTAL	<u>\$ -34.</u>

STATEMENT 3
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

CASH GRANTS AND ALLOCATIONS

DONEE'S NAME	FARM ANIMAL REFORM MOVEMENT	
DONEE'S ADDRESS.	P. O. BOX 30654	
	BETHESDA, MD 20824	
RELATIONSHIP OF DONEE.	NONE	
AMOUNT GIVEN		\$ 2,500.
DONEE'S NAME	MISCELLANEOUS	
	VARIOUS	
RELATIONSHIP OF DONEE:	NONE	
AMOUNT GIVEN:		500
TOTAL GRANTS AND ALLOCATIONS		<u>\$ 3,000</u>

STATEMENT 4
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

IMPROVE THE TREATMENT OF DOMESTIC FOWL.

UNITED POULTRY CONCERNS, INC.

52-1705678

STATEMENT 5
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
UNITED POULTRY CONCERNS, INC. (UPC) IS CONCERNED ABOUT THE TREATMENT OF DOMESTIC POULTRY IN FOOD PRODUCTION, SCIENCE, EDUCATION, ENTERTAINMENT AND HUMAN COMPANIONSHIP SITUATIONS. UPC ALSO PROMOTES A VEGETARIAN LIFESTYLE, THEREBY REDUCING THE NUMBER OF DOMESTIC POULTRY USED IN FOOD PRODUCTION.	3,000.	89,655.
	<u>\$ 3,000.</u>	<u>\$ 89,655</u>

STATEMENT 6
FORM 990, PART IV, LINE 54
INVESTMENTS - SECURITIES

OTHER PUBLICLY TRADED SECURITIES	VALUATION METHOD	AMOUNT
MONEY MARKET MUTUAL FUND	MARKET VALUE	\$ 21,296
MUTUAL FUNDS	MARKET VALUE	10,819
	TOTAL	\$ 32,115.
TOTAL INVESTMENTS - SECURITIES		<u>\$ 32,115</u>

STATEMENT 7
FORM 990, PART IV, LINE 56
INVESTMENTS - OTHER

DESCRIPTION OF INVESTMENT	VALUATION METHOD	BOOK VALUE
SHORT TERM CD	MARKET VALUE	\$ 19,963.
	TOTAL	<u>\$ 19,963</u>

STATEMENT 8
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 8,019.	\$ 5,410.	\$ 2,609.
BUILDINGS	61,707.	7,053.	54,654
IMPROVEMENTS	14,054.	1,373.	12,681
LAND	30,000.		30,000
TOTAL	<u>\$ 113,780.</u>	<u>\$ 13,836.</u>	<u>\$ 99,944</u>

STATEMENT 9
FORM 990, PART IV, LINE 64B
MORTGAGES AND OTHER NOTES PAYABLE

<u>MORTGAGES PAYABLE</u>	<u>BALANCE DUE</u>
FARMERS & MERCHANT BANK	\$ 28,602.
TOTAL	<u>\$ 28,602.</u>

STATEMENT 10
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD	\$ 3,821.
TOTAL	<u>\$ 3,821.</u>

STATEMENT 11
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

COST OF GOODS SOLD	\$ 3,821.
TOTAL	<u>\$ 3,821.</u>

Tax Asset Detail 1/01/02 - 12/31/02

FYE 12/31/2002

Asset #	Property Description	Date In Service	Cost	Sec 179 Exp Current = c	Tax Sec 168(k) Amt	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value	Method	Period
Group: Building and improvements											
9	Building	7/23/98	61,707.00	0.00	0.00	5,471.00	1,582.23	7,053.23	54,653.77	S/L	39.0
10	Building Impr	7/23/98	3,400.00	0.00	0.00	301.00	87.18	388.18	3,011.82	S/L	39.0
11	Septic system	1/02/00	4,000.00	0.00	0.00	301.00	102.56	403.56	3,596.44	S/L	39.0
12	Building Impr	1/15/99	5,800.00	0.00	0.00	428.00	148.72	576.72	5,223.28	S/L	39.0
18	New chicken house	10/15/02	853.86	0.00c	0.00	0.00	4.56	4.56	849.30	S/L	39.0
	Building and improvements		75,760.86	0.00c	0.00	6,501.00	1,925.25	8,426.25	67,334.61		
Group: Land											
15	Land	7/23/98	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	Land	0.0
	Land		30,000.00	0.00c	0.00	0.00	0.00	0.00	30,000.00		
Group: Office equipment											
1	Fax machine	1/30/93	327.00	0.00	0.00	327.00	0.00	327.00	0.00	200DB	5.0
2	Copier	9/08/93	1,066.00	0.00	0.00	1,066.00	0.00	1,066.00	0.00	200DB	5.0
3	Modem	2/01/95	104.00	0.00	0.00	104.00	0.00	104.00	0.00	200DB	5.0
4	Telephone	11/17/95	50.00	0.00	0.00	48.00	2.00	50.00	0.00	200DB	7.0
5	Printer	12/16/95	366.00	0.00	0.00	366.00	0.00	366.00	0.00	200DB	5.0
6	Camcorder	2/01/96	1,177.00	0.00	0.00	1,019.00	105.33	1,124.33	52.67	200DB	7.0
7	Computer system	6/04/96	1,100.00	0.00	0.00	1,100.00	0.00	1,100.00	0.00	200DB	5.0
8	TV & VCR	6/18/96	600.00	0.00	0.00	520.00	53.33	573.33	26.67	200DB	7.0
13	Washer	9/01/01	229.00	0.00	0.00	33.00	56.00	89.00	140.00	200DB	7.0
14	Video	11/01/01	179.00	0.00	26.00	26.00	43.71	69.71	109.29	200DB	7.0
16	3 Air Conditioners	4/01/02	2,403.03	0.00c	0.00	0.00	480.61	480.61	1,922.42	200DB	5.0
17	Office Equip	4/01/02	417.88	0.00c	0.00	0.00	59.70	59.70	358.18	200DB	7.0
	Office equipment		8,018.91	0.00c	26.00	4,609.00	800.68	5,409.68	2,609.23		
	Grand Total		113,779.77	0.00c	26.00	11,110.00	2,725.93	13,835.93	99,943.84		

SAGGAR, LIPPMAN & ROSENBERG, PC
ONE CHURCH STREET, SUITE 204
ROCKVILLE, MD 20850
301 738-9040

United Poultry Concerns, Inc
P O Box 150
Machipongo, VA 23405

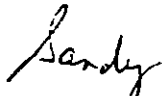
Dear Ms Davis

Enclosed is your 2002 Amended Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page six. No tax is payable with the filing of this return. Mail your Federal return as soon as possible to

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

Please be sure to call us if you have any questions

Sincerely,


Sandeep Saggar



United Poultry Concerns, Inc

Karen Davis, Ph.D.
President

P O Box 150
Machipongo, VA 23405-0150

757-678-7875